

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF ROCHESTER

FULTON COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED

02/22/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	7
Notes to Financial Statement	8-14
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-27
Schedule of Payables and Receivables	28
Schedule of Leases and Debt	29
Other Reports	30

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Shoda D. Beehler	01-01-18 to 12-31-21
Mayor	Theodore Denton	01-01-18 to 12-31-21
President of the Board of Public Works and Safety	Rick Figlio	01-01-18 to 12-31-18
	John Little	01-01-19 to 12-31-20
	Rick Figlio	01-01-21 to 12-31-21
President Pro Tempore of the Common Council	Brian Goodman	01-01-18 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF ROCHESTER, FULTON COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Rochester (City), which comprises the financial position and results of operations for the period of January 1, 2018 to December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2018 to December 31, 2019.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2018 to December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

February 3, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the City. The financial statement and notes are presented as intended by the City.

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CITY OF ROCHESTER
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
GENERAL	\$ 2,130,998	\$ 2,850,046	\$ 2,951,620	\$ 2,029,424	\$ 4,138,864	\$ 4,031,550	\$ 2,136,738
MOTOR VEHICLE HIGHWAY	758,674	1,119,514	1,113,348	764,840	1,568,828	1,585,604	748,064
LOCAL ROAD AND STREET	88,739	45,284	18,881	115,142	37,007	23,000	129,149
MVH RESTRICTED	-	-	-	-	135,518	72,000	63,518
NON-REVERTING PARK OPERATING	118,516	55,271	55,885	117,902	59,358	36,709	140,551
ECONOMIC DEVELOPMENT	453	233,071	147,172	86,352	238,967	114,911	210,408
POLICE CONTINUING EDUCATION	22,153	1,504	5,300	18,357	7,319	9,271	16,405
RIVERBOAT WAGERING TAX REV SHARING	143,775	36,835	13,774	166,836	36,835	41,777	161,894
PARK OPERATING	311,595	959,555	557,961	713,189	919,352	954,948	677,593
RAINY DAY	1,057,565	382,000	94,751	1,344,814	26,578	706,187	665,205
LOIT SPECIAL DISTRIBUTION (MVH)	366,925	-	68,295	298,630	-	298,630	-
CUMULATIVE CAPITAL IMPROVEMENT	135,206	23,513	13,662	145,057	14,206	5,889	153,374
CUMULATIVE CAPITAL DEVELOPMENT	490,408	162,375	121,094	531,689	230,436	211,596	550,529
NON-REVERT PARK CAPITAL IMPROVEMENT	313,986	72,274	89,514	296,746	71,575	100,848	267,473
CUMULATIVE FIRE	132,510	61,431	103	193,838	101,566	139,510	155,894
OLD POLICE PENSION	127,148	64,663	80,180	111,631	82,101	82,465	111,267
OLD FIRE PENSION	319,873	53,555	53,832	319,596	54,886	47,637	326,845
CITY ORDINANCE VIOLATION	27,477	110	9,446	18,141	200	1,118	17,223
LOIT - PUBLIC SAFETY	745,244	277,778	534,916	488,106	378,704	191,379	675,431
ACCOUNTS PAYABLE	8,315	6,500,445	6,503,504	5,256	3,711,767	3,587,306	129,717
OPERATION PULL OVER/GRANT	(1,261)	-	-	(1,261)	1,261	-	-
LCC GRANT	54	-	-	54	-	54	-
MINNOW CREEK DEBT	994	-	-	994	-	994	-
MARIJUANA ERADICATION	1,250	-	-	1,250	-	-	1,250
DEA ASSET RECOVERY MONEY	6,671	-	-	6,671	-	-	6,671
CITY BUILDING DEBT	26,791	-	-	26,791	-	26,791	-
DRUG INTERDICTION & INVESTIGATION	3,808	-	-	3,808	-	-	3,808
IN HSNG FIN AUTH M96SG180114 & HM701-002	12,879	-	-	12,879	-	-	12,879
ACH CLEARING	71	5,082,325	5,082,325	71	5,194,288	5,194,288	71
REDEVELOPMENT COMMISSION	83,933	58,318	39,311	102,940	82,600	42,430	143,110
IN HOUSING FINANCE AUTHORITY #HD-401-013	28,277	-	-	28,277	-	-	28,277
MINNOW CREEK MAINTENANCE	82,482	431	-	82,913	441	209	83,145
IN HOUSING FINANCE AUTH M92&94-SG180114	125,936	3,219	-	129,155	-	-	129,155
SRTS GRANT	-	9,678	8,671	1,007	-	-	1,007
STATE GRANTS	-	871,504	312,801	558,703	34,872	502,695	90,880
SEWAGE DEPARTMENT	1,149,224	1,891,557	1,748,447	1,292,334	1,605,727	1,685,402	1,212,659
SEWAGE DEPRECIATION	875,897	72,000	472,963	474,934	72,000	155,177	391,757
WATER DEPARTMENT	1,652,636	2,019,051	2,342,872	1,328,815	1,510,587	1,706,536	1,132,866
WATER METER DEPOSIT	63,266	24,175	15,102	72,339	111,254	97,830	85,763
WATER DEPRECIATION	1,035,538	71,980	498,139	609,379	72,000	-	681,379
WATER SINKING	445,087	111,104	-	556,191	109,944	-	666,135
WATER DEBT SERVICE	204,336	45,408	-	249,744	45,408	-	295,152
WATER CONSTRUCTION	186,105	-	-	186,105	-	-	186,105
WATER ACCTS REC	2,451	1,133	-	3,584	450	-	4,034
Totals	\$ 13,285,985	\$ 23,161,107	\$ 22,953,869	\$ 13,493,223	\$ 20,654,899	\$ 21,654,741	\$ 12,493,381

The notes to the financial statement are an integral part of this statement.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, demolition permits, and gun permits.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The City may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the City. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the City. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the City submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains a fund with deficits in cash. This is a result of the Operation Pull Over/Grant fund being set up for a reimbursable grant. The reimbursement for expenditures made by the City were not received by December 31, 2018. The OPO Program was cancelled, and a reimbursement was never received. The Common Council corrected this with Resolution 03-2019, clearing the deficit balance and dormant status for the fund.

CITY OF ROCHESTER
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Events

The City anticipates receiving bids on the proposed sewage works project on February 11, 2021. Per engineering estimates (pre bids), the project will cost between approximately \$7M and \$11M depending on bid alternatives and total scope (TBD after bids). The financing is anticipated to be provided via the Indiana Finance Authority's State Revolving Fund loan program with funding to be received in March/April 2021. Project completion is estimated sometime in 2022, depending on which project alternatives are ultimately moved forward.

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	NON-REVERTING PARK OPERATING	ECONOMIC DEVELOPMENT	POLICE CONTINUING EDUCATION	RIVERBOAT WAGERING TAX REV SHARING
Cash and investments - beginning	\$ 2,130,998	\$ 758,674	\$ 88,739	\$ -	\$ 118,516	\$ 453	\$ 22,153	\$ 143,775
Receipts:								
Taxes	1,215,760	698,915	-	-	-	233,071	-	-
Licenses and permits	37,947	-	-	-	-	-	-	-
Intergovernmental receipts	1,068,181	170,772	45,284	-	-	-	-	-
Charges for services	299,988	234,979	-	-	52,520	-	1,504	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	228,170	14,848	-	-	2,751	-	-	36,835
Total receipts	<u>2,850,046</u>	<u>1,119,514</u>	<u>45,284</u>	<u>-</u>	<u>55,271</u>	<u>233,071</u>	<u>1,504</u>	<u>36,835</u>
Disbursements:								
Personal services	1,865,666	365,085	-	-	5,749	-	-	-
Supplies	128,549	90,613	-	-	15,356	-	-	-
Other services and charges	766,830	498,488	18,881	-	10,533	147,172	5,300	13,774
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	21,873	31,594	-	-	24,247	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	168,702	127,568	-	-	-	-	-	-
Total disbursements	<u>2,951,620</u>	<u>1,113,348</u>	<u>18,881</u>	<u>-</u>	<u>55,885</u>	<u>147,172</u>	<u>5,300</u>	<u>13,774</u>
Excess (deficiency) of receipts over disbursements	<u>(101,574)</u>	<u>6,166</u>	<u>26,403</u>	<u>-</u>	<u>(614)</u>	<u>85,899</u>	<u>(3,796)</u>	<u>23,061</u>
Cash and investments - ending	<u>\$ 2,029,424</u>	<u>\$ 764,840</u>	<u>\$ 115,142</u>	<u>\$ -</u>	<u>\$ 117,902</u>	<u>\$ 86,352</u>	<u>\$ 18,357</u>	<u>\$ 166,836</u>

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	PARK OPERATING	RAINY DAY	LOIT SPECIAL DISTRIBUTION (MVH)	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	NON-REVERT PARK CAPITAL IMPROVEMENT	CUMULATIVE FIRE	OLD POLICE PENSION
Cash and investments - beginning	\$ 311,595	\$ 1,057,565	\$ 366,925	\$ 135,206	\$ 490,408	\$ 313,986	\$ 132,510	\$ 127,148
Receipts:								
Taxes	717,122	-	-	-	147,563	-	60,745	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	53,562	-	-	23,513	14,812	-	481	-
Charges for services	181,104	-	-	-	-	71,274	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	7,767	382,000	-	-	-	1,000	205	64,663
Total receipts	959,555	382,000	-	23,513	162,375	72,274	61,431	64,663
Disbursements:								
Personal services	277,784	-	-	-	-	-	-	80,180
Supplies	49,139	-	-	-	10,016	-	-	-
Other services and charges	165,431	94,751	68,295	13,662	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	14,295	-	-	-	101,392	89,514	103	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	51,312	-	-	-	9,686	-	-	-
Total disbursements	557,961	94,751	68,295	13,662	121,094	89,514	103	80,180
Excess (deficiency) of receipts over disbursements	401,594	287,249	(68,295)	9,851	41,281	(17,240)	61,328	(15,517)
Cash and investments - ending	\$ 713,189	\$ 1,344,814	\$ 298,630	\$ 145,057	\$ 531,689	\$ 296,746	\$ 193,838	\$ 111,631

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	OLD FIRE PENSION	CITY ORDINANCE VIOLATION	LOIT - PUBLIC SAFETY	ACCOUNTS PAYABLE	OPERATION PULL OVER/GRANT	LCC GRANT	MINNOW CREEK DEBT	MARIJUANA ERADICATION
Cash and investments - beginning	\$ 319,873	\$ 27,477	\$ 745,244	\$ 8,315	\$ (1,261)	\$ 54	\$ 994	\$ 1,250
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	277,778	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	110	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	53,555	-	-	6,500,445	-	-	-	-
Total receipts	53,555	110	277,778	6,500,445	-	-	-	-
Disbursements:								
Personal services	53,832	-	-	1,161	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	9,446	74,028	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	460,888	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	6,502,343	-	-	-	-
Total disbursements	53,832	9,446	534,916	6,503,504	-	-	-	-
Excess (deficiency) of receipts over disbursements	(277)	(9,336)	(257,138)	(3,059)	-	-	-	-
Cash and investments - ending	\$ 319,596	\$ 18,141	\$ 488,106	\$ 5,256	\$ (1,261)	\$ 54	\$ 994	\$ 1,250

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	DEA ASSET RECOVERY MONEY	CITY BUILDING DEBT	DRUG INTERDICTION & INVESTIGATION	IN HSNG FIN AUTH M96SG180114 & HM701-002	ACH CLEARING	REDEVELOPMENT COMMISSION	IN HOUSING FINANCE AUTHORITY #HD-401-013
Cash and investments - beginning	\$ 6,671	\$ 26,791	\$ 3,808	\$ 12,879	\$ 71	\$ 83,933	\$ 28,277
Receipts:							
Taxes	-	-	-	-	-	30,830	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	947	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,082,325	26,541	-
Total receipts	-	-	-	-	5,082,325	58,318	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	26,984	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,327	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,082,325	-	-
Total disbursements	-	-	-	-	5,082,325	39,311	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	19,007	-
Cash and investments - ending	\$ 6,671	\$ 26,791	\$ 3,808	\$ 12,879	\$ 71	\$ 102,940	\$ 28,277

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	MINNOW CREEK MAINTENANCE	IN HOUSING FINANCE AUTH M92&94-SG180114	SRTS GRANT	STATE GRANTS	SEWAGE DEPARTMENT	SEWAGE DEPRECIATION	WATER DEPARTMENT	WATER METER DEPOSIT
Cash and investments - beginning	\$ 82,482	\$ 125,936	\$ -	\$ -	\$ 1,149,224	\$ 875,897	\$ 1,652,636	\$ 63,266
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,678	670,000	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,289,171	-	1,309,327	-
Penalties	-	-	-	-	21,541	-	17,226	-
Other receipts	431	3,219	-	201,504	580,845	72,000	692,498	24,175
Total receipts	<u>431</u>	<u>3,219</u>	<u>9,678</u>	<u>871,504</u>	<u>1,891,557</u>	<u>72,000</u>	<u>2,019,051</u>	<u>24,175</u>
Disbursements:								
Personal services	-	-	-	-	405,234	-	286,442	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	8,671	-	51,758	-	24,122	-
Debt service - principal and interest	-	-	-	-	92,209	-	111,105	-
Capital outlay	-	-	-	312,801	550,146	-	562,031	-
Utility operating expenses	-	-	-	-	524,144	-	1,001,663	-
Other disbursements	-	-	-	-	124,956	472,963	357,509	15,102
Total disbursements	<u>-</u>	<u>-</u>	<u>8,671</u>	<u>312,801</u>	<u>1,748,447</u>	<u>472,963</u>	<u>2,342,872</u>	<u>15,102</u>
Excess (deficiency) of receipts over disbursements	<u>431</u>	<u>3,219</u>	<u>1,007</u>	<u>558,703</u>	<u>143,110</u>	<u>(400,963)</u>	<u>(323,821)</u>	<u>9,073</u>
Cash and investments - ending	<u>\$ 82,913</u>	<u>\$ 129,155</u>	<u>\$ 1,007</u>	<u>\$ 558,703</u>	<u>\$ 1,292,334</u>	<u>\$ 474,934</u>	<u>\$ 1,328,815</u>	<u>\$ 72,339</u>

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2018

	WATER DEPRECIATION	WATER SINKING	WATER DEBT SERVICE	WATER CONSTRUCTION	WATER ACCTS REC	Totals
Cash and investments - beginning	\$ 1,035,538	\$ 445,087	\$ 204,336	\$ 186,105	\$ 2,451	\$ 13,285,985
Receipts:						
Taxes	-	-	-	-	-	3,104,006
Licenses and permits	-	-	-	-	-	37,947
Intergovernmental receipts	-	-	-	-	-	2,335,008
Charges for services	-	-	-	-	-	841,369
Fines and forfeits	-	-	-	-	-	110
Utility fees	-	-	-	-	-	2,598,498
Penalties	-	-	-	-	-	38,767
Other receipts	71,980	111,104	45,408	-	1,133	14,205,402
Total receipts	<u>71,980</u>	<u>111,104</u>	<u>45,408</u>	<u>-</u>	<u>1,133</u>	<u>23,161,107</u>
Disbursements:						
Personal services	-	-	-	-	-	3,341,133
Supplies	-	-	-	-	-	293,673
Other services and charges	-	-	-	-	-	1,998,126
Debt service - principal and interest	-	-	-	-	-	203,314
Capital outlay	-	-	-	-	-	2,181,211
Utility operating expenses	-	-	-	-	-	1,525,807
Other disbursements	498,139	-	-	-	-	13,410,605
Total disbursements	<u>498,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,953,869</u>
Excess (deficiency) of receipts over disbursements	<u>(426,159)</u>	<u>111,104</u>	<u>45,408</u>	<u>-</u>	<u>1,133</u>	<u>207,238</u>
Cash and investments - ending	<u>\$ 609,379</u>	<u>\$ 556,191</u>	<u>\$ 249,744</u>	<u>\$ 186,105</u>	<u>\$ 3,584</u>	<u>\$ 13,493,223</u>

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	NON-REVERTING PARK OPERATING	ECONOMIC DEVELOPMENT	POLICE CONTINUING EDUCATION	RIVERBOAT WAGERING TAX REV SHARING
Cash and investments - beginning	\$ 2,029,424	\$ 764,840	\$ 115,142	\$ -	\$ 117,902	\$ 86,352	\$ 18,357	\$ 166,836
Receipts:								
Taxes	1,497,839	723,062	-	-	-	238,967	-	-
Licenses and permits	48,243	-	-	-	-	-	5,260	-
Intergovernmental receipts	1,128,863	260,526	37,007	135,518	-	-	-	-
Charges for services	299,357	-	-	-	55,665	-	2,059	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,164,562	585,240	-	-	3,693	-	-	36,835
Total receipts	4,138,864	1,568,828	37,007	135,518	59,358	238,967	7,319	36,835
Disbursements:								
Personal services	2,086,388	406,322	-	-	5,942	-	-	-
Supplies	125,948	89,560	3,000	-	17,716	-	-	-
Other services and charges	855,894	282,005	20,000	72,000	11,936	114,911	9,271	41,777
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	963,320	265,271	-	-	1,115	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	542,446	-	-	-	-	-	-
Total disbursements	4,031,550	1,585,604	23,000	72,000	36,709	114,911	9,271	41,777
Excess (deficiency) of receipts over disbursements	107,314	(16,776)	14,007	63,518	22,649	124,056	(1,952)	(4,942)
Cash and investments - ending	\$ 2,136,738	\$ 748,064	\$ 129,149	\$ 63,518	\$ 140,551	\$ 210,408	\$ 16,405	\$ 161,894

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PARK OPERATING	RAINY DAY	LOIT SPECIAL DISTRIBUTION (MVH)	CUMULATIVE CAPITAL IMPROVEMENT	CUMULATIVE CAPITAL DEVELOPMENT	NON-REVERT PARK CAPITAL IMPROVEMENT	CUMULATIVE FIRE	OLD POLICE PENSION
Cash and investments - beginning	\$ 713,189	\$ 1,344,814	\$ 298,630	\$ 145,057	\$ 531,689	\$ 296,746	\$ 193,838	\$ 111,631
Receipts:								
Taxes	447,479	-	-	-	137,605	-	56,977	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	6,405	-	-	14,206	92,831	-	8,375	-
Charges for services	190,186	-	-	-	-	71,575	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	275,282	26,578	-	-	-	-	36,214	82,101
Total receipts	919,352	26,578	-	14,206	230,436	71,575	101,566	82,101
Disbursements:								
Personal services	321,083	-	-	-	-	-	-	82,465
Supplies	92,868	-	-	-	21,713	-	-	-
Other services and charges	233,838	674,414	298,630	5,889	-	40	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	37,475	31,773	-	-	106,502	100,808	139,510	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	269,684	-	-	-	83,381	-	-	-
Total disbursements	954,948	706,187	298,630	5,889	211,596	100,848	139,510	82,465
Excess (deficiency) of receipts over disbursements	(35,596)	(679,609)	(298,630)	8,317	18,840	(29,273)	(37,944)	(364)
Cash and investments - ending	\$ 677,593	\$ 665,205	\$ -	\$ 153,374	\$ 550,529	\$ 267,473	\$ 155,894	\$ 111,267

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	OLD FIRE PENSION	CITY ORDINANCE VIOLATION	LOIT - PUBLIC SAFETY	ACCOUNTS PAYABLE	OPERATION PULL OVER/GRANT	LCC GRANT	MINNOW CREEK DEBT	MARIJUANA ERADICATION
Cash and investments - beginning	\$ 319,596	\$ 18,141	\$ 488,106	\$ 5,256	\$ (1,261)	\$ 54	\$ 994	\$ 1,250
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	378,704	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	200	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	54,886	-	-	3,711,767	1,261	-	-	-
Total receipts	54,886	200	378,704	3,711,767	1,261	-	-	-
Disbursements:								
Personal services	47,637	-	-	261	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	1,118	55,500	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	135,879	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,587,045	-	54	994	-
Total disbursements	47,637	1,118	191,379	3,587,306	-	54	994	-
Excess (deficiency) of receipts over disbursements	7,249	(918)	187,325	124,461	1,261	(54)	(994)	-
Cash and investments - ending	\$ 326,845	\$ 17,223	\$ 675,431	\$ 129,717	\$ -	\$ -	\$ -	\$ 1,250

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DEA ASSET RECOVERY MONEY	CITY BUILDING DEBT	DRUG INTERDICTION & INVESTIGATION	IN HSG FIN AUTH M96SG180114 & HM701-002	ACH CLEARING	REDEVELOPMENT COMMISSION	IN HOUSING FINANCE AUTHORITY #HD-401-013
Cash and investments - beginning	\$ 6,671	\$ 26,791	\$ 3,808	\$ 12,879	\$ 71	\$ 102,940	\$ 28,277
Receipts:							
Taxes	-	-	-	-	-	43,782	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	914	-
Charges for services	-	-	-	-	-	12,746	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,194,288	25,158	-
Total receipts	-	-	-	-	5,194,288	82,600	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	17,272	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,158	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	26,791	-	-	5,194,288	-	-
Total disbursements	-	26,791	-	-	5,194,288	42,430	-
Excess (deficiency) of receipts over disbursements	-	(26,791)	-	-	-	40,170	-
Cash and investments - ending	\$ 6,671	\$ -	\$ 3,808	\$ 12,879	\$ 71	\$ 143,110	\$ 28,277

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MINNOW CREEK MAINTENANCE	IN HOUSING FINANCE AUTH M92&94-SG180114	SRTS GRANT	STATE GRANTS	SEWAGE DEPARTMENT	SEWAGE DEPRECIATION	WATER DEPARTMENT	WATER METER DEPOSIT
Cash and investments - beginning	\$ 82,913	\$ 129,155	\$ 1,007	\$ 558,703	\$ 1,292,334	\$ 474,934	\$ 1,328,815	\$ 72,339
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	1,304,827	-	1,305,198	-
Penalties	-	-	-	-	22,400	-	17,751	-
Other receipts	441	-	-	34,872	278,500	72,000	187,638	111,254
Total receipts	441	-	-	34,872	1,605,727	72,000	1,510,587	111,254
Disbursements:								
Personal services	-	-	-	-	417,375	-	271,519	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	27,414	40,307	-	23,818	-
Debt service - principal and interest	-	-	-	-	269,588	-	220,487	-
Capital outlay	-	-	-	475,281	280,850	-	64,035	-
Utility operating expenses	-	-	-	-	567,041	-	755,901	-
Other disbursements	209	-	-	-	110,241	155,177	370,776	97,830
Total disbursements	209	-	-	502,695	1,685,402	155,177	1,706,536	97,830
Excess (deficiency) of receipts over disbursements	232	-	-	(467,823)	(79,675)	(83,177)	(195,949)	13,424
Cash and investments - ending	\$ 83,145	\$ 129,155	\$ 1,007	\$ 90,880	\$ 1,212,659	\$ 391,757	\$ 1,132,866	\$ 85,763

CITY OF ROCHESTER
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WATER DEPRECIATION	WATER SINKING	WATER DEBT SERVICE	WATER CONSTRUCTION	WATER ACCTS REC	Totals
Cash and investments - beginning	\$ 609,379	\$ 556,191	\$ 249,744	\$ 186,105	\$ 3,584	\$ 13,493,223
Receipts:						
Taxes	-	-	-	-	-	3,145,711
Licenses and permits	-	-	-	-	-	53,503
Intergovernmental receipts	-	-	-	-	-	2,063,349
Charges for services	-	-	-	-	-	631,588
Fines and forfeits	-	-	-	-	-	200
Utility fees	-	-	-	-	-	2,610,025
Penalties	-	-	-	-	-	40,151
Other receipts	72,000	109,944	45,408	-	450	12,110,372
Total receipts	<u>72,000</u>	<u>109,944</u>	<u>45,408</u>	<u>-</u>	<u>450</u>	<u>20,654,899</u>
Disbursements:						
Personal services	-	-	-	-	-	3,638,992
Supplies	-	-	-	-	-	350,805
Other services and charges	-	-	-	-	-	2,786,034
Debt service - principal and interest	-	-	-	-	-	490,075
Capital outlay	-	-	-	-	-	2,626,977
Utility operating expenses	-	-	-	-	-	1,322,942
Other disbursements	-	-	-	-	-	10,438,916
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,654,741</u>
Excess (deficiency) of receipts over disbursements	<u>72,000</u>	<u>109,944</u>	<u>45,408</u>	<u>-</u>	<u>450</u>	<u>(999,842)</u>
Cash and investments - ending	<u>\$ 681,379</u>	<u>\$ 666,135</u>	<u>\$ 295,152</u>	<u>\$ 186,105</u>	<u>\$ 4,034</u>	<u>\$ 12,493,381</u>

CITY OF ROCHESTER
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2019

<u>Government or Enterprise</u>	Accounts Payable	Accounts Receivable
Governmental activities	\$ 80,501	\$ -
Wastewater	56,935	32,601
Water	<u>135,254</u>	<u>43,741</u>
Totals	<u>\$ 272,690</u>	<u>\$ 76,342</u>

CITY OF ROCHESTER
 SCHEDULE OF LEASES AND DEBT
 December 31, 2019

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Water:			
Revenue bonds	Waterworks Improvements	\$ 2,415,000	\$ 222,939

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.